

HOMESPACE CORP.

WHISTLEBLOWER POLICY

1. Policy. Homespace Corp. (the “Corporation”) is committed to lawful and ethical behavior in all of its activities and expects all persons associated with the Corporation including but not limited to its officers, directors, employees and volunteers, to act in accordance with all applicable laws, regulations and policies and to observe appropriate standards of business and personal ethics, honesty and integrity in the conduct of their duties and responsibilities (“Code of Conduct”). It is the policy of the Corporation to prevent or detect and correct any improper activities. Alleged violations and potential violations of the Code of Conduct under this policy include, but are not limited to, the following: (i) instances of fraud; (ii) unethical business conduct; (iii) violations of State or Federal law; (iv) material accounting or auditing matters; or (v) instances of substantial and specific danger to an employee’s or a resident’s health and safety.

2. Procedure for Reporting. Any employee or volunteer of the Corporation may report alleged violations and potential violations of the Code of Conduct to his or her direct Supervisor or to the Executive Director of the Corporation. In instances where the employee or volunteer is not satisfied with the Supervisor’s or Executive Director’s response, or is uncomfortable for any reason addressing such concerns to his or her Supervisor or the Executive Director, such employee or volunteer may report alleged violations and potential violations directly to the Corporate Compliance Officer (the “CCO”), the President of the Board of Directors (the “Board”) or the chair of the Audit & Ethics Committee (each of whom, together with the Executive Director, collectively the “Designated Officials” and, individually, a “Designated Official”). Directors and officers of the Corporation may report alleged violations and potential violations to any Designated Official. Any Designated Official receiving such a report shall promptly provide written notice of same to the CCO, or if there

are allegations against the CCO, to the chair of the Audit & Ethics Committee or to the President of the Board.

3. Handling of Reported Violations. The notified Designated Official will notify the sender and acknowledge receipt of the reported violation or suspected violation as soon as practicable, but in no event longer than within thirty (30) business days of the sender's initial report. The CCO or his or her designee shall investigate all reports filed with him or her in accordance with this Policy with due care and promptness. Reported matters will be investigated to determine if the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct the problem. Investigators will issue a full report of all matters raised under this policy to the Audit & Ethics Committee, or in the absence of such committee, to the Board. The Audit & Ethics Committee or the Board, as applicable, may also conduct an investigation upon receiving a report.

4. Good Faith. Anyone reporting a concern or complaint concerning a violation or suspected violation of the Code of Conduct must act in good faith and have reasonable grounds for believing the matter raised is a material violation of law or policy or a material accounting or auditing matter. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

5. Confidentiality. Reporting individuals under this policy are encouraged to provide as much specific information as possible, including names, dates, places and events that took place and the reporting individual's perception of why the incident(s) may be a violation of the Code of Conduct. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. The Corporation shall preserve the confidentiality of the reported information except as otherwise required by law or as necessary to carry out an investigation or remedial action.

6. No Retaliation. No director, officer, employee or volunteer of the Corporation who in good faith reports any action or suspected action taken by or within the Corporation that is illegal, fraudulent or in violation of the Code of Conduct shall suffer

intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence. In addition, no employee may be adversely affected because the employee refused to carry out a directive which, in fact, constitutes corporate fraud or is a violation of State or Federal law. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

7. Attendance at Votes and Deliberations. No person who is subject of a whistleblower complaint being discussed, and no directors who are also employees of the Corporation, if any, may be present at, or otherwise participate in, any deliberations or voting upon Whistleblower Policy matters; provided, however, that nothing shall prohibit the Board or the Audit & Ethics Committee from requesting that the person who is subject to the complaint present information as background or answer questions at a committee or Board meeting prior to the commencement of deliberations or voting relating thereto.

8. Distribution of the Whistleblower Policy. A copy of this Policy shall be distributed to all directors, officers, employees and to volunteers of the Corporation who provide substantial services to the Corporation. Distribution may include direct distribution of physical or electronic copies, the posting of this Policy on the Corporation's website, or the posting of this Policy at the Corporation's offices in a conspicuous location accessible to all directors, officers, employees and volunteers.
